

Customer No.: 31561  
Docket No.: 11209-US-PA  
Application No.: 10/605,326

### REMARKS

#### Present Status of the Application

Applicants appreciate that claims 11, 12, 16 and 19 have been allowed, and claims 20-22 and 24-26 have been considered to be allowable.

The Office Action rejected claims 13, 15, 17-17 and 23 under 35 U.S.C. 112, second paragraph. Applicants have cancelled claims 13 and 15, and amended claims 17, 18, 20 and 23. Applicants have also amended title to correct typographic error. After entry of the amendments, claims 11-12 and 16-26 remain pending in the present application, and reconsideration of those claims is respectfully requested.

#### Discussion of Office Action Rejections

Applicants have cancelled claims 13 and 15, and amended claims 17, 18, 20 and 23.

With respect to claims 24 and 26, as stated by the Office Action in item 4, Applicants would respond as follows.

In comparing claim 24 from claim 11, claim 24 has more specifically defined which kind of ions is used for implanting to the sidewalls or the substrate, respectively. Therefore, independent claim 24 is written in this consideration, and should be acceptable, also.

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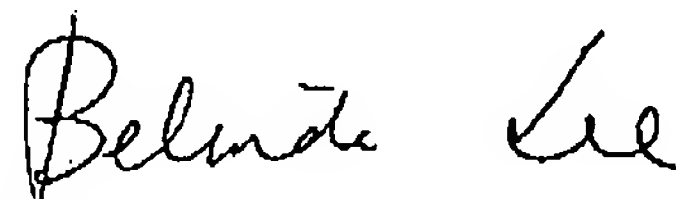
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### CONCLUSION

For at least the foregoing reasons, it is believed that all the pending claims 11-12 and 16-26 of the invention patently define over the prior art and are in proper condition for allowance. If the Examiner believes that a telephone conference would expedite the examination of the above-identified patent application, the Examiner is invited to call the undersigned.

Respectfully submitted,

Date: April 4, 2005



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